

U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Account Type	Normal Balance
1000	Assets	Summary	Debit
1010	Fund Balance with Treasury	Posting	Debit
1100	Cash	Summary	Debit
1110	Undeposited Collections	Posting	Debit
1120	Imprest Funds	Posting	Debit
1190	Other Cash	Posting	Debit
1195	Other Monetary Assets	Posting	Debit
1200	Foreign Currency	Posting	Debit
1300	Receivables, Net	Summary	Debit
1310	Accounts Receivable	Posting	Debit
1319	Allowance for Loss on Accounts Receivable	Posting	Credit
1330	Receivable for Allocation Transfers	Posting	Debit
1340	Interest Receivable	Posting	Debit
1349	Allowance for Loss on Interest Receivable	Posting	Credit
1350	Loans Receivable	Posting	Debit
1359	Allowance for Loss on Loans Receivable	Posting	Credit
1399	Allowance for Subsidy	Posting	Credit
1400	Advances and Prepayments	Summary	Debit
1410	Advances to Others	Posting	Debit
1450	Prepayments	Posting	Debit
1500	Inventory and Related Property, Net	Summary	Debit
1510	Operating Materials and Supplies	Summary	Debit
1511	Operating Materials and Supplies Held for Use	Posting	Debit

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1512	Operating Materials and Supplies Held in Reserve for Future Use	Posting	Debit
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Posting	Debit
1520	Inventory, Net	Summary	Debit
1521	Inventory Held for Sale	Posting	Debit
1522	Inventory Held in Reserve for Future Sale	Posting	Debit
1523	Inventory Held for Repair	Posting	Debit
1524	Inventory - Excess, Obsolete and Unserviceable	Posting	Debit
1529	Inventory - Allowance	Posting	Credit
1530	Seized Property - Monetary Instruments	Posting	Debit
1540	Forfeited Property, Net	Summary	Debit
1541	Forfeited Property Held for Sale	Posting	Debit
1542	Forfeited Property Held for Donation or Use	Posting	Debit
1549	Forfeited Property - Allowance	Posting	Credit
1550	Foreclosed Property, Net	Summary	Debit
1551	Foreclosed Property	Posting	Debit
1559	Foreclosed Property - Allowance	Posting	Credit
1560	Commodities, Net	Summary	Debit
1561	Commodities Held Under Price Support and Stabilization Support Programs	Posting	Debit
1569	Commodities - Allowance	Posting	Credit

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1570	Stockpile Materials	Summary	Debit
1571	Stockpile Materials Held in Reserve	Posting	Debit
1572	Stockpile Materials Held for Sale	Posting	Debit
1590	Other Related Property, Net	Summary	Debit
1591	Other Related Property	Posting	Debit
1599	Other Related Property - Allowance	Posting	Credit
1600	Investments, Net	Summary	Debit
1610	Securities (At Par)	Posting	Debit
1611	Securities - Unamortized Premium or Discount	Posting	Either
1690	Other Investments	Posting	Debit
1700	General Property, Plant, and Equipment, Net	Summary	Debit
1710	Land, Net	Summary	Debit
1711	Land and Land Rights	Posting	Debit
1712	Improvements to Land	Posting	Debit
1719	Accumulated Depreciation on Improvements to Land	Posting	Credit
1720	Construction in Progress	Posting	Debit
1730	Buildings, Improvements, and Renovations	Posting	Debit
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Posting	Credit
1740	Other Structures and Facilities	Posting	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Posting	Credit
1750	Equipment	Posting	Debit
1759	Accumulated Depreciation on Equipment	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
1810	Assets Under Capital Lease	Posting	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Posting	Credit
1820	Leasehold Improvements	Posting	Debit
1829	Accumulated Amortization on Leasehold Improvements	Posting	Credit
1830	Information Technology Software	Posting	Debit
1839	Accumulated Amortization on Information Technology Software	Posting	Credit
1840	Other Natural Resources	Posting	Debit
1849	Allowance for Depletion	Posting	Credit
1890	Other General Property, Plant, and Equipment	Posting	Debit
1900	Other Assets, Net	Summary	Debit
1920	Unrequisitioned Authorized Appropriations	Posting	Debit
1921	Receivable from Appropriations	Posting	Debit
1922	Borrowings Receivable from Treasury	Posting	Debit
1990	Other Assets	Posting	Debit

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Account Number	Account Title	Account Type	Normal Balance
2000	Liabilities	Summary	Credit
2100	Accrued Liabilities - Other	Summary	Credit
2110	Accounts Payable	Posting	Credit
2120	Disbursements in Transit	Posting	Credit
2130	Contract Holdbacks	Posting	Credit
2140	Accrued Interest Payable	Posting	Credit
2150	Liability for Allocation Transfers	Posting	Credit
2180	Loan Guarantee Liability	Posting	Credit
2190	Other Accrued Liabilities	Posting	Credit
2200	Accrued Liabilities - Payroll and Benefits	Summary	Credit
2210	Accrued Funded Payroll and Benefits	Posting	Credit
2220	Accrued Unfunded Liabilities	Posting	Credit
2300	Unearned Revenue (Advances)	Summary	Credit
2310	Advances from Others	Posting	Credit
2320	Deferred Credits	Posting	Credit
2400	Liability for Deposit Funds and Suspense Accounts	Posting	Credit
2500	Debt	Summary	Credit
2510	Principal Payable to Treasury	Posting	Credit
2520	Borrowing from Federal Financing Bank	Posting	Credit
2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	Posting	Credit
2540	Participation Certificates	Posting	Credit
2590	Other Debt	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
2600	Actuarial Liabilities	Summary	Credit
2610	Retirement Plans	Posting	Credit
2620	Insurance Plans	Posting	Credit
2690	Other Actuarial Liabilities	Posting	Credit
2900	Other Liabilities	Summary	Credit
2910	Prior Liens Outstanding on Acquired Collateral	Posting	Credit
2920	Contingent Liabilities	Posting	Credit
2930	Liability for Borrowings to be Received	Posting	Credit
2940	Capital Lease Liability	Posting	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Posting	Credit
2960	Accounts Payable Canceled	Posting	Credit
2970	Resources Payable to Treasury	Posting	Credit
2980	Custodial Liability	Posting	Credit
2990	Other Liabilities	Posting	Credit
2995	Accrued Cleanup Cost	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
3000	Equity	Summary	Either
3100	Unexpended Appropriations	Posting	Credit
3105	Appropriated Capital Funding Canceled Payables	Posting	Debit
3310	Cumulative Results of Operations	Posting	Either
3320	Reserved for FACTS Rounding Differences	Posting	N/A

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4000	Budgetary	Summary	Debit
4001	Anticipated Total Resources	Posting	Debit
4032	Anticipated Contract Authority	Posting	Debit
4034	Anticipated Reductions to Contract Authority	Posting	Credit
4042	Anticipated Borrowing Authority	Posting	Debit
4044	Anticipated Reductions to Borrowing Authority	Posting	Credit
4047	Anticipated Payments to Treasury	Posting	Credit
4060	Anticipated Collections from Non-Federal Sources	Posting	Debit
4070	Anticipated Collections from Federal Sources	Posting	Debit
4110	Appropriations Realized	Summary	Debit
4111	Debt Liquidation Appropriations	Posting	Debit
4112	Deficiency Appropriations	Posting	Debit
4115	Loan Subsidy Appropriation - Definite - Current	Posting	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Posting	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Posting	Debit
4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent	Posting	Debit
4119	Other Appropriations Realized	Posting	Debit
4120	Appropriations Anticipated - Indefinite	Posting	Debit
4121	Loan Subsidy Appropriation - Indefinite - Current	Posting	Debit
4130	Contract Authority	Summary	Debit
4131	Current-Year Contract Authority Realized - Definite	Posting	Debit
4132	Current-Year Contract Authority Realized - Indefinite	Posting	Debit
4133	Actual Reductions to Contract Authority	Posting	Credit
4135	Contract Authority Converted to Cash	Posting	Credit
4138	Resources Realized from Contract Authority	Posting	Debit

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4139	Contract Authority Carried Forward	Posting	Debit
4140	Borrowing Authority	Summary	Debit
4141	Current-Year Borrowing Authority Realized - Definite	Posting	Debit
4142	Current-Year Borrowing Authority Realized - Indefinite	Posting	Debit
4143	Actual Reductions to Borrowing Authority	Posting	Credit
4145	Borrowing Authority Converted to Cash	Posting	Credit
4147	Actual Payments to Treasury	Posting	Credit
4148	Resources Realized from Borrowing Authority	Posting	Debit
4149	Borrowing Authority Carried Forward	Posting	Debit
4150	Reappropriations	Posting	Debit
4160	Anticipated Transfers - Current-Year Authority	Posting	Either
4165	Anticipated Allocation Transfers	Posting	Either
4170	Transfers - Current-Year Authority	Posting	Either
4175	Allocation Transfers	Posting	Either
4180	Anticipated Transfers - Prior-Year Authority	Posting	Either
4190	Transfers - Prior-Year Authority	Posting	Either
4201	Total Actual Resources - Collected	Posting	Debit
4210	Anticipated Reimbursements and Other Income	Posting	Debit
4215	Anticipated Trust Fund Expenditure Transfers	Posting	Debit
4220	Unfilled Customer Orders	Posting	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Posting	Debit
4250	Reimbursements and Other Income Earned	Summary	Debit
4251	Reimbursements and Other Income Earned - Receivable	Posting	Debit
4252	Reimbursements and Other Income Earned - Collected	Posting	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Posting	Debit

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4261	Actual Collection of Fees	Posting	Debit
4262	Actual Collection of Loan Principal	Posting	Debit
4263	Actual Collection of Loan Interest	Posting	Debit
4264	Actual Collection of Rent	Posting	Debit
4265	Actual Collections from Sale of Foreclosed Property	Posting	Debit
4266	Other Actual Collections - Non-Federal	Posting	Debit
4271	Actual Program Fund Subsidy Collected - Definite - Current	Posting	Debit
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Posting	Debit
4273	Interest Collected from Treasury	Posting	Debit
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Posting	Debit
4275	Actual Collections from Liquidating Fund	Posting	Debit
4276	Actual Collections from Financing Fund	Posting	Debit
4277	Other Actual Collections - Federal	Posting	Debit
4281	Actual Program Fund Subsidy Receivable - Definite - Current	Posting	Debit
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Posting	Debit
4283	Interest Receivable from Treasury	Posting	Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Posting	Debit
4285	Receivable from the Liquidating Fund	Posting	Debit
4286	Receivable from the Financing Fund	Posting	Debit
4287	Other Federal Receivables	Posting	Debit
4310	Anticipated Recoveries of Prior-Year Obligations	Posting	Debit
4350	Canceled Authority	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
4390	Balance Available for Restoration, Writeoff and Withdrawal	Summary	Either
4391	Restorations, Writeoffs and Withdrawals	Posting	Either
4392	Rescissions - Current-Year	Posting	Credit
4393	Rescissions - Prior-Year	Posting	Credit
4395	Authority Unavailable Pursuant to Public Law - Temporary	Posting	Credit
4396	Authority Permanently not Available Pursuant to Public Law	Posting	Credit
4420	Unapportioned Authority - Pending Rescission	Posting	Credit
4430	Unapportioned Authority - OMB Deferral	Posting	Credit
4450	Unapportioned Authority - Available	Posting	Credit
4510	Apportionments	Posting	Credit
4520	Reserved for Agency Use	Posting	N/A
4530	Reserved for Agency Use	Posting	N/A
4540	Reserved for Agency Use	Posting	N/A
4550	Reserved for Agency Use	Posting	N/A
4560	Reserved for Agency Use	Posting	N/A
4570	Reserved for Agency Use	Posting	N/A
4580	Reserved for Agency Use	Posting	N/A
4590	Apportionments - Unavailable	Posting	Credit
4610	Allotments - Realized Resources	Posting	Credit
4620	Other Funds Available for Commitment/Obligation	Posting	Credit
4630	Funds Not Available for Commitment/Obligation	Posting	Credit
4650	Allotments - Expired Authority	Posting	Credit
4700	Commitments	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
4800	Undelivered Orders	Summary	Credit
4801	Undelivered Orders - Unpaid	Posting	Credit
4802	Undelivered Orders - Paid	Posting	Credit
4831	Undelivered Orders, Transferred - Unpaid	Posting	Either
4832	Undelivered Orders, Transferred - Paid	Posting	Either
4870	Downward Adjustments of Prior-Year Undelivered Orders	Summary	Debit
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	Posting	Debit
4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	Posting	Debit
4880	Upward Adjustments of Prior-Year Undelivered Orders	Summary	Credit
4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Posting	Credit
4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Posting	Credit
4900	Expended Authority	Summary	Credit
4901	Expended Authority - Unpaid	Posting	Credit
4902	Expended Authority - Paid	Posting	Credit
4970	Downward Adjustments of Prior-Year Expended Authority	Summary	Debit
4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Posting	Debit
4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Posting	Debit

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Account Number	Account Title	Account Type	Normal Balance
4980	Upward Adjustments of Prior-Year Expended Authority	Summary	Credit
4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Posting	Credit
4982	Upward Adjustments of Prior-Year Paid Expended Authority	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
5000	Revenues and Financing Sources	Summary	Credit
5100	Revenue from Goods Sold	Posting	Credit
5109	Contra Revenue for Goods Sold	Posting	Debit
5200	Revenue from Services Provided	Posting	Credit
5209	Contra Revenue for Services Provided	Posting	Debit
5310	Interest Revenue	Posting	Credit
5319	Contra Revenue for Interest	Posting	Debit
5320	Penalties and Fines Revenue	Posting	Credit
5329	Contra Revenue for Penalties and Fines	Posting	Debit
5400	Benefit Program Revenue	Posting	Credit
5409	Contra Revenue for Benefit Program Revenue	Posting	Debit
5500	Insurance and Guarantee Premium Revenue	Posting	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Posting	Debit
5600	Donated Revenue	Posting	Credit
5609	Contra Revenue for Donations	Posting	Debit
5700	Appropriations Used	Posting	Credit
5720	Financing Sources Transferred In Without Reimbursement	Posting	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Posting	Debit
5780	Imputed Financing Sources	Posting	Credit
5790	Other Financing Sources	Posting	Either
5799	Adjustment of Appropriated Capital Used	Posting	Debit
5800	Tax Revenues	Posting	Credit
5809	Contra Revenue for Taxes	Posting	Debit

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Account Number	Account Title	Account Type	Normal Balance
5890	Tax Revenue Refunds	Posting	Debit
5900	Other Revenue	Posting	Credit
5909	Contra Revenue for Other Revenue	Posting	Debit
5990	Collections for Others	Posting	Debit

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6000	Expense	Summary	Debit
6100	Operating/Program Expenses	Posting	Debit
6190	Contra Bad Debts Expense - Incurred for Others	Posting	Credit
6199	Adjustment to Subsidy Expense	Posting	Credit
6300	Interest Expenses	Summary	Debit
6310	Interest Expenses on Borrowing from Treasury	Posting	Debit
6320	Interest Expenses on Securities	Posting	Debit
6330	Other Interest Expenses	Posting	Debit
6400	Benefit Program Expenses	Posting	Debit
6500	Cost of Goods or Services Sold	Posting	Debit
6600	Applied Overhead	Posting	Credit
6900	Other Expenses	Posting	Debit

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7100	Gains	Summary	Credit
7110	Gains on Disposition of Assets	Posting	Credit
7190	Other Gains	Posting	Credit
7200	Losses	Summary	Debit
7210	Losses on Disposition of Assets	Posting	Debit
7290	Other Losses	Posting	Debit
7300	Extraordinary Items	Posting	Either
7400	Prior Period Adjustments	Posting	Either
7500	Distribution of Income - Dividend	Posting	Debit
7600	Changes in Actuarial Liability	Posting	Either

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8000	Memorandum	Summary	Either
8010	Guaranteed Loan Level (GLL)	Posting	Debit
8015	Guaranteed Loan Level - Unapportioned	Posting	Credit
8020	Guaranteed Loan Level - Apportioned	Posting	Credit
8025	Guaranteed Loan Level - Allotted and Available to Lenders	Posting	Credit
8030	Guaranteed Loan Level - Administrative Commitments Prior to Signing Contracts	Posting	Credit
8035	Guaranteed Loan Level - Contract Signed - Undisbursed by Lenders	Posting	Credit
8040	Guaranteed Loan Level - Disbursed by Lenders	Posting	Credit
8045	Guaranteed Loan Level - Unused Authority	Posting	Credit
8050	Guaranteed Loan (GL) Principal Outstanding	Posting	Credit
8053	Guaranteed Loan New Disbursements by Lender	Posting	Credit
8056	Guaranteed Loan Repayments and Prepayments	Posting	Debit
8059	Guaranteed Loan Default - Loan Acquired	Posting	Debit
8062	Guaranteed Loan Default - Property Acquired	Posting	Debit
8065	Guaranteed Loan Default - Claim Payment Only	Posting	Debit
8068	Guaranteed Loan Adjustments	Posting	Either
8070	Guaranteed Loan Principal to be Collected	Posting	Debit